

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jerome & Donella Anderson
DOCKET NO.: 05-00366.001-R-1
PARCEL NO.: 17-000-023-00

The parties of record before the Property Tax Appeal Board are Jerome & Donella Anderson, the appellants; and the McDonough County Board of Review.

The subject property consists of a two-year-old, part one-story and part two-story style brick dwelling that contains 5,079 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 1,132 square foot garage and a full unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of four comparable properties located approximately three miles from the subject. The comparables consist of three, two-story brick and frame or masonry dwellings and one, one-story brick dwelling. The comparables range in age from 30 to 78 years and range in size from 4,355 to 5,393 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 400 to 1,170 square feet of living area and partial finished basements. One comparable has a swimming pool. These properties have improvement assessments ranging from \$68,820 to \$93,030 or from \$14.21 to \$17.89 per square foot of living area. The subject has an improvement assessment of \$133,000 or \$26.19 per square foot of living area. The appellants contend the subject has 4,816 square feet of living area, but they did not submit a blueprint or floor plan of the subject dwelling to dispute the 5,079 square foot living area measurement as determined by the board of review. Based on this evidence, the appellants

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the McDonough County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	1,840
IMPR.:	\$	133,000
TOTAL:	\$	134,840

Subject only to the State multiplier as applicable.

PTAB/MRT/9/18/07

requested the subject's improvement assessment be reduced to \$78,000 or \$15.36 per square foot of living area.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's total assessment of \$134,840 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of four comparable properties located 3 to 7 miles from the subject. The comparables consist of three, two-story style brick or frame dwellings and one, part one-story and part one and one-half-story style frame dwelling. The comparables range in age from 1 to 19 years and range in size from 4,066 to 5,016 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 438 to 888 square feet of building area and full basements, one of which contain 1,454 square feet of finished area. These properties have improvement assessments ranging from \$96,015 to \$135,940 or from \$19.14 to \$33.43 per square foot of living area. The board of review also submitted the subject's property record card, which included a floor plan drawing of the subject and indicated the subject contains 5,079 square feet of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

In rebuttal, the appellants submitted three additional comparables. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties.

Therefore, the appellants' additional comparables will not be considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The Board first finds the parties disputed the subject's living area. The appellants claimed the subject contains 4,816 square feet of living area, but submitted no blueprint, floor plan or detailed sketch to support their estimate. The board of review submitted the subject's property record card, which included a detailed drawing of the floor plan with measurements, indicating the subject contains 5,079 square feet. The Board finds the subject's property record card provides the only evidence in the record of the subject's living area. Therefore, the Board finds the subject contains 5,079 square feet of living area.

The Board finds the parties submitted eight comparables for its consideration. The Board gave less weight to the appellants' comparables because they were all significantly older than the subject. The Board gave less weight to the board of review's comparable 3 because it differed in design when compared to the subject. The Board also gave less weight to the board of review's comparable 4 because its frame exterior differed from the subject's brick exterior. The Board finds two of the board of review's comparables were similar to the subject in design, exterior construction, age, features and most other property characteristics. The board of review's comparable 1 was most similar to the subject and received greatest weight in the Board's analysis. This comparable's improvement assessment of \$33.43 per square foot supports the subject's improvement assessment of \$26.19 per square foot.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellants failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.